MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

England & Wales · Charity number 1202497

Details

Status	Registered
Legal form	CIO
Registered	2023-03-27
Register	View on the Charity Commission register

Contact

Address	205 Smedley Street Matlock Derbyshire DE4 3JD
Phone	07792353802
Email	matlockpreschool@gmail.com
Website	www.matlockpreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENTAND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Matlock Pre-School Playgroup Association is an OFSTED registered provider of childcare on non-domestic premises on the Early Years register. We provide Early Years care and Education, weekdays term time across two sites for children aged 18 months to 5 years.We also welcome families for stay and play activities during holiday times.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£179,600	£179,745	-	-
2024-08-31	£248,971	£160,802	-	-

Trustees

Name	Role	Appointed
Danielle Winter		2024-12-13
Harriet Anne Parfitt		2024-03-15
Kirsty Joanne Tonks		2023-03-28
Tracey Morton		2023-03-28
Victoria Eyers		2024-12-13

Accounts

Charity Registration Number : 1202497

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	Danielle Winter (appointed 13/12/2024) Victoria Eyers (appointed 13/12/2024) Harriet Parfitt Tracey Morton Hannah Tassell (resigned 01.12.2025) Kirsty Tonks Grant Forrest (resigned 01.09.2025)
Charity Number	1202497
Registered Office	205 SMEDLEY STREET Derbyshire DE4 3JD
Independent Examiner	Finance Box Limited 128B The Street Rustington BN16 3DA

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

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FOR THE YEAR ENDED 31 AUGUST 2025

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025 .

This year, our Chair Grant Forrest has stepped down due to work and family commitments. We cannot express how grateful we are to Grant for the years that he has given to the preschool, especially given his expertise and understanding of the charitable sector. He has helped to ensure the future security of the organisation and it's trustees by changing from an unincorporated charity to a charitable incorporated organisation. We wish Grant all the best for the future.

The Trustees/Committee members are currently Kirsty Tonks, Tracey Morton, Hannah Tassell (Walker), Harriet Parfitt, Vicki Eyers and Danielle Winter. Hannah will be stepping down at the next AGM after 4 years of hard work and support for the Pre-School.

Charitable Purpose

Our charitable purpose is to help children reach their full potential by providing an inclusive and nurturing environment which creates happy and confident children. The preschool supports children's wellbeing and helps them to build positive relationships with their peers and adults. The preschool provides care and education for children aged 18 months to 5 years old, Monday – Friday in term time. We operate two sites, Tin Hut for younger children and Woolley Road for age 3 up to leaving for school.

Fundraising

We have had a great year with fundraising and maintaining engagement with our local families and community. We have been able to host a stay and play session at the Woolley Road site during each half term and an additional3 in the summer holidays. This has helped to maintain connections between staff and families and raise a small amount each time.

We also had a wonderful Christmas event in December 2024 which included songs from the children, our AGM, refreshments and a raffle with many donations from local businesses which we are so grateful for. This raised £525.

The staff and committee members also worked hard on our sea-side themed Summer Fayre which received such positive comments. This included raffle prizes, a tombola, refreshments (including ice cream and mocktails!) and minigames which the children enjoyed. This was a great success and raised just under £700.

Our outstanding contribution this year came from Dexter who raised£1,035 during his time at Woolley Road. At the time Dexter was only 3 and he cycled the distance of 522km over several weeks (from The Geevor TinMine Museum in Cornall to the Tin Hut preschool site in Matlock). This was an amazing achievement, and we are very proud of Dexter.

In addition to these fundraising efforts, we were very grateful to receive £250 from The Big Co-op Payout which was used towards resources and equipment to support early literacy skills.

The funds raised have been used towards general repairs to our buildings, including redecorating and updating our kitchens at both sites, much needed to comply with environmental health food safety and health regulations, gardening work across both sites, improvements to the staircase at Tin Hut.

We are still looking to raise funds for our Tin Hut project which needs approximately

£112,000 to externally reclad the walls and roof, replace the windows and doors, an electrical upgrade and improve the heating, as well as ensuring a well decorated finish to the interior to improve the longevity of the building, to enable us to continue to provide the excellent service to our youngest children for years to come. We are also looking to remove and replace the climbing structure at the Tin Hut Garden as this is now unsafe to use with the children.

Staff

The children have continued to benefit from a well-qualified and experienced, longstanding staff base. The children and their families are so fortunate to receive amazing support and care from the whole team. The team strive to deliver a safe, stimulating and fun, learning environment from the youngest to oldest child.

At the end of the 2024/25 academic year, we said goodbye to Leia who has started her journey to become an Early Years teacher. We will miss Leia at the preschool and wish her all the best in her career.

Children

In 2024/25, we had a healthy number of children attending both the Woolley Road and Tin Hut site. We have an additional challenge this year due to the start of a school based early years provision in the local area. We have begun the 2025/2024 academic year with numbers slightly lower than previous years but are stable.

To remain competitive, the preschool is delighted to accept children from 18 months old at the Tin Hut site. This allows the preschool to support younger children and create a natural and seamless pathway for them to join the Woolley Road site later. We have also allowed children to transition to Woolley Road earlier to allow them to access their 30 hours funded provision.

The children have also been welcomed to one of our local care homesDarcy House to visit the residents which is heartwarming and beneficial to all involved. They have had the opportunity to walk to Darcy House in all seasons and weathers which is an exciting way to explore the world and see our local community.

Risks

The committee will continue to review emerging or existent risks at each committee meeting as appropriate.

A continued risk is the long-term sustainability of the preschool, particularly considering the new local early years provision which creates more competition for funded places.

A financial risk is another increase to the national minimum wage in April 2025 and a significant increase for employers' national insurance contributions. This creates additional financial pressures for the charity. We have ensured that all staff are in line with the minimum wage and experienced staff have had an increase to reflect this change.

The preschool continues to manage the risk involved in enabling provision for vulnerable children in vulnerable circumstances through appropriate staffing levels and specialist training.

Our Future

We remain committed to supporting families and the community with early years provision. We are hopeful in finding additional trustee members to ensure the continuity of the preschool and to support our fundraising efforts.

This report was approved by the trustees and signed on its behalf by:

KTonks

Kirsty Tonks (Dec 10, 2025 10:05:05 GMT)

Kirsty Tonks
Trustee

Date : Dec 10, 2025

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

I report to the Trustees on my examination of the financial statements of Matlock Pre-school Playgroup Association (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £25,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Licensed Accountant and Member of the Association of Accounting Technicians (MAAT), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Name: **Steven Case**
for and on behalf of **Finance Box Limited**

Date:

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	843	843	2,407
Charitable activities	3	177,785	177,785	245,052
Investments	4	-	-	1,512
Other	5	972	972	-
Total		**179,600**	**179,600**	**248,971**
Expenditure on:				
Raising funds	6	1,408	1,408	1,009
Charitable activities	7	176,489	176,489	159,651
Other	9	1,848	1,848	144
Total		**179,745**	**179,745**	**160,804**
Net income/(expenditure)		**(145)**	**(145)**	**88,167**
Net movement in funds		**(145)**	**(145)**	**88,167**
Reconciliation of funds:				
Total funds brought forward		88,169	88,169	-
Total funds carried forward		**88,024**	**88,024**	**88,167**

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	**Notes**	**Unrestricted funds £**	**Total Funds 2025 £**	**Total Funds 2024 £**
Fixed assets				
Tangible assets	12	7,511	7,511	8,494
Total fixed assets		7,511	7,511	8,494
Current assets				
Debtors	13	29	29	5,286
Cash at bank and in hand	14	86,197	86,197	79,478
Total current assets		86,226	86,226	84,764
Creditors: amounts falling due within one year	15	5,715	5,715	5,089
Net current assets/(liabilities)		80,511	80,511	79,675
Total net assets		88,022	88,022	88,169
Funds of the Charity				
Unrestricted funds	16	88,024	88,024	88,169
Restricted income funds	16		-	-
Endowment funds	16		-	-
Total funds		88,024	88,024	88,169

The financial statements were approved by the trustees on 28 November 2025 and signed on its behalf by:

Kirsty Tonks
Trustee

Date :

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o'er is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.8 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.9 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.10 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.12 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Years	Method
Leasehold Improvements	5 Years	Straight Line
Office Equipment	3 Years	Straight Line

1.13 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donations	843	843	2,407
Total	**843**	**843**	**2,407**

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Early Years Government Funded Places	165,223	165,223	118,636
Other Funding	1,635	1,635	108,025
Parent's Fee	10,927	10,927	18,391
Total	**177,785**	**177,785**	**245,052**

Other Funding includes £nil (2024 - £108,025) transfer from Matlock Pre-School Playgroup Association (charity 512263) from its remaining reserves following its winding up.

4. Income from Investments

Analysis	Total funds 2024
	£
Interest income	1,512
Total	**1,512**

5. Other Income

Analysis	Unrestricted funds	Total funds 2025
	£	£
Interest Income	972	972
Total	**972**	**972**

6. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Furniture and Equipment	1,408	1,408	1,009
Total	**1,408**	**1,408**	**1,009**
Support Costs	-	-	-
	1,408	**1,408**	**1,009**

7. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Direct Expense	-	-	313
Activities	567	567	1,720
Snacks and Groceries	2,507	2,507	3,650
Milk	22	22	46
General Expenses	2,946	2,946	1,269
Salaries	139,637	139,637	119,487
Employers National Insurance	1,254	1,254	1,068
Pension Costs	2,117	2,117	1,787
Travel	656	656	351
Toys	1,304	1,304	2,272
Consumables	40	40	323
Total	**151,050**	**151,050**	**132,286**
Support Costs	25,439	25,439	27,365
	176,489	**176,489**	**159,651**

8. Support Costs

Analysis	Total funds 2025 £	Total funds 2024 £
Support Costs		
Entertainment	531	-
Postage	35	-
Audit and Accountancy	9,146	8,146
Bank Fees	36	256
Insurance	1,440	1,649
Light, Power, Heating	1,828	1,905
Water	739	508
Printing & Stationery	594	262
IT & Consumables	1,537	1,249
Repairs & Maintenance	4,387	8,982
Staff Training	516	193
Subscriptions	1,012	983
Telephone and Internet	959	884
Cleaning	639	308
Governance Costs		
Independant Examination	2,040	2,040
	25,439	**27,365**

9. Other Expenditure

Analysis	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Office Equipment - Depreciation Charge for the Year	120	120	-
Leasehold Improvements - Depreciation Charge for the Year	1,728	1,728	144
Total	**1,848**	**1,848**	**144**

10. Details of certain Items of Expenditure

	This year £	Last year £
Independent examiner’s fees	2,040	2,040

11. Employee's Emoluments

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	139,637	119,487
Social security costs	1,254	1,068
Pension costs (defined contribution scheme)	2,117	1,787
Other employee benefits		
Total staff costs	**143,008**	**122,342**

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

12. Tangible Fixed Assets

	Leasehold Improvements £	Office Equipment £
12.1 Cost or valuation		
At 01 September 2024	8,638	-
Additions	-	865
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2025	**8,638**	**865**
12.2 Depreciation and impairments		
At 01 September 2024	144	-
Charge for the year	1,728	120
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2025	**1,872**	**120**
12.3 Net book value		
At 01 September 2024	8,494	-
At 31 August 2025	**6,766**	**745**

13. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accounts Receivable	-	3,807
Prepayments	29	1,479
Total	**29**	**5,286**

14. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Bank Accounts	86,197	79,478
Total	**86,197**	**79,478**

15. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accounts Payable	1,618	1,355
Accruals	2,040	2,040
PAYE Payable	2,057	1,694
Total	**5,715**	**5,089**

16. Charity funds

16.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	88,169	**179,599**	**179,745**	**-**	**-**	**88,023**

16.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	-	**248,972**	**160,803**	**-**	**-**	**88,169**

17. Transactions with trustees and related parties

17.1 Trustee remuneration and benefits

This year

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Kirsty Tonks	Employment Contract	30,897	740	-	-	31,637
Tracey Morton	Employment Contract	13,442	216	-	-	13,659

Last year

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Kirsty Tonks	Employment Contract	28,708	580	-	-	29,288
Tracey Morton	Employment Contract	11,994	143	-	-	12,137

18. Average Number of Employees

	This year	Last year
The average monthly number of employees during the period was as follows	12	8

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

England & Wales - Charity number 1202497

Accounts

Registered Charity Number :- 1202497

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

a Charitable Incorporated Organisation

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
31 August 2024

205 SMEDLEY STREET
MATLOCK
Derbyshire
DE4 3JD

matlockpreschool@gmail.com

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FOR THE YEAR ENDED 31 AUGUST 2024

Reference and Administration Details

Registered name	Matlock Pre-School Playgroup Association

Registered Charity number

1202497

Principal address

205 Smedley Street
Matlock
Derbyshire
DE4 3JD

Trustees

Independent Examiner

Steven Case, Finance Box Limited
128B The Street, Rustington
West Sussex, BN16 3DA

TRUSTEES' REPORT

From the Chair

It is a joy to be part of the Pre-School journey of recent years. The Pre-School has an engaged and committed staff team and committee providing play based, child centred provision that supports the whole family. As a parent I have seen first hand the benefits of the approach taken by the team to create spaces in which children can flourish.

There is lots to celebrate, whilst we also recognise, we are in challenging circumstances with high costs of living, increased running costs and a funding rate which doesn't quite go far enough. Through all of this, we remain committed to delivering an exceptional experience for all and provide positive employment experiences too.

This report marks our first since incorporation. Previously the charity operated as an unincorporated charity, however the committee, supported by the AGM, changed to a Charitable Incorporated Organisation providing increased security to the organisation.

A particular highlight in recent years is seeing the engagement of parents, who are members of the charity, increase through attendance of the AGM and through our stay and play sessions. We are here for the whole family and these additional aspects are key to our broader objectives.

I am grateful for the work of the Pre-School team, committee and volunteers. Without you, we couldn't deliver the quality of service, that enables each child to flourish. Thank you for all you have done in this last year.

Grant Forrest

Trustees/Fundraising events

A big thank you to all our trustees for their hard work and commitment behind the scenes, without our trustees we cannot run the Pre-School, it is only with their support and expertise we can continue to provide our valuable service to all the families that come through our doors.

We would also like to thank all our parents and their continued support to the Pre-School, sending their children to us, attending our stay and play sessions, supporting their children with home learning opportunities and supporting fundraising efforts.

We have had a quiet year in regards to fundraising, but we have continued with our stay and play sessions.

The past year has brought some challenges with building and outdoor maintenance issues, and we have had to spend some money on several repairs, and new outbuildings to ensure the children have safe and fun experiences whilst at Pre-School, including a new boiler, roof repairs, garden maintenance and replacing furniture and resources.

We were able to spend our previous fundraising money, and money raised by the co-op on resources for both sites and a much-needed new soft play surface for the Tin Hut Garden. The co-op continues to support us with donations today, and help with funding applications.

Staff
Staffing has remained consistent this past year. We employed Megan on a temporary contract in July 2024, supporting our SEN children, due to receiving inclusion funding for those children.

Staff have undertaken various training and professional development. Tracey and Frances took part in the local authorities' early years professional development programme. Julie achieved her level 3 SENCO award which has helped her to support families with children with additional needs get the support they need. Kirsty is completing a qualification in Early Years Leadership which will support the development of the Pre-School. The whole staff team undertook Autism training.

Children
With the expected start of School based early years provision upon us, we were a little concerned that our numbers may drop, however, numbers have been consistently strong for throughout the year.

Early on in the year staff worked together on our Pre-School Culture/ethos and creating an ambitious curriculum, based on the EYFS. This has contributed to children being able to feel part of their Pre-school community and has enabled them to be ready for their next stages of learning.
Both sites have enjoyed walks out and about in the community.
These visits are a great opportunity for children to explore their understanding of communities and the world around them.

Risks
The committee review the emerging risks to the organisation at each committee meeting as appropriate.
The principal risk to the charity is its long term sustainability with funding from the government not linked to increases in minimum wage increases.
Additionally, the Pre-School team are managing the risks involved in providing provision for vulnerable children in vulnerable circumstances through specialist training and appropriate staffing levels.

Looking ahead
It would be wonderful to find some more parents/family members to join our trustees to ensure the continuity of the Pre-School. We would love to find volunteers with expertise in fundraising ideas, grant applications and securing funds to help us continue to develop our Tin Hut project. With its wonderful staff, the amazing outside space and calm atmosphere it is only let down by the sustainability of the Tin-Hut building.

G Forrest

Trustees, August 2024

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the financial statements of Matlock Pre-School Playgroup Association (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £25,000 you must have an examiner. I am a member of a body listed in section 145 of the 2011 Act and confirm that I am qualified to undertake the examination because I am a Licensed Accountant and Member of the Association of Accounting Technicians (MAAT), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Steven Case

Finance Box Limited
Steven Case (MAAT)
128B The Street
Rustington
West Sussex
BN16 3DA

MATLOCK PRE-SCHOOL PLAYGROUP ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	2,407	2,407	-
Charitable activities	3	245,052	245,052	-
Investments	4	1,512	1,512	-
Total		**248,971**	**248,971**	**-**
Expenditure on:				
Raising funds	5	1,009	1,009	-
Charitable activities	6	159,651	159,651	-
Other	8	142	142	-
Total		**160,802**	**160,802**	**-**
Net income/(expenditure)		88,169	88,169	-
Net movement in funds		88,169	88,169	-
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		**88,169**	**88,169**	**-**

BALANCE SHEET

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	9	8,494	8,494	-
Total fixed assets		8,494	8,494	-
Current assets				
Debtors	10	5,286	5,286	-
Cash at bank and in hand	11	79,478	79,478	-
Total current assets		84,764	84,764	-
Creditors: amounts falling due within one year	12	5,089	5,089	-
Net current assets/(liabilities)		79,675	79,675	-
Total net assets or liabilities		**88,169**	**88,169**	**-**
Funds of the Charity				
Unrestricted funds	13	88,169	88,169	-
Restricted income funds	13		-	-
Endowment funds	13		-	-
Total funds		**88,169**	**88,169**	**-**

The financial statements were approved by the Board on 18/06/2025 and signed on its behalf by:

G Forrest

Grant Forrest
Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o"er is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Government grants

The charity has received government grants in the reporting period

1.6 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.7 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered. Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.8 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.9 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.10 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.11 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.13 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Leasehold Improvements		5 Years	Straight Line

1.14 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donations	2,407	2,407	-
	2,407	2,407	-

3 Income from Charitable Activities

Analysis	**Unrestricted funds**	**Total funds 2024**	**Total funds 2023**
	£	**£**	**£**
Early Years Government Funded Places	118,636	118,636	-
Other Funding	108,025	108,025	-
Parent's Fee	18,391	18,391	-
	245,052	245,052	-

Other Funding includes £108,025 transfer from Matlock Pre-School Playgroup Association (charity 512263) from its remaining reserves following its winding up.

4 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	1,512	1,512	-
	1,512	1,512	-

5 Expenditure on Raising Funds

Analysis	**Total funds 2024**	**Total funds 2023**
	£	£
Furniture and Equipment	1,009	-
Support Costs	-	-
	1,009	-

6 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	**£**	**£**
Direct Expense	313	-
Activities	1,720	-
Snacks and Groceries	3,650	-
Milk	46	-
General Expenses	1,269	-
Salaries	119,487	-
Employers National Insurance	1,068	-
Pension Costs	1,787	-
Travel	351	-
Toys	2,272	-
Consumables	323	-
Support Costs	27,365	-
	159,651	-

7 Support Costs

	Total funds 2024	Total funds 2023
Analysis	**£**	**£**
Audit and Accountancy	8,146	-
Bank Fees	256	-
Insurance	1,649	-
Light, Power, Heating	1,905	-
Water	508	-
Printing & Stationery	262	-
IT & Consumables	1,249	-
Repairs & Maintenance	8,982	-
Staff Training	193	-
Subscriptions	983	-
Telephone and Internet	884	-
Cleaning	308	-
Governance Costs		
Independent Examination	2,040	-
	27,365	-

8 Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Leasehold Improvements - Depreciation Charge for the Year	144	144	-
	144	144	-

9 Tangible Fixed Assets

9.1 Cost or valuation

	Leasehold Improvements
	£
At 27 March 2023	-
Additions	8,638
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2024	8,638

9.2 Amortisation and impairments

	Leasehold Improvements
	£
At 27 March 2023	-
Additions	144
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2024	144

9.3 Net book value

	Leasehold Improvements
	£
At 27 March 2023	-
At 31 August 2024	8,494

10 Debtors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accounts Receivable	3,807	-
Prepayments	1,479	-
	5,286	-

11 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
MAT PRE-SCH PLAY/BHI	78,880	-
MAT PRESCHL PGRP ASN	598	-
	79,478	-

12 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accounts Payable	1,355	-
Accruals	2,040	-
PAYE Payable	1,694	-
	5,089	-

13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	-	248,972	(160,803)	-	-	88,169
Total	-	248,972	(160,803)	-	-	88,169

14 Staffing

The average monthly number of employees during the period was as follows: 8

No employees received emoluments in excess of £60,000

AnnualAccount_27-Mar-2023 - 31-Aug-2024

Final Audit Report 2025-06-19

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